

U.S. Customs and Border Protection, DHS; Treasury

§ 191.2

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APPENDIX A TO PART 191—GENERAL MANUFACTURING DRAWBACK RULINGS

APPENDIX B TO PART 191—SAMPLE FORMATS FOR APPLICATIONS FOR SPECIFIC MANUFACTURING DRAWBACK RULINGS

AUTHORITY: 5 U.S.C. 301; 19 U.S.C. 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States), 1313, 1624; § 191.84 also issued under 19 U.S.C. 1514; §§ 191.111, 191.112 also issued under 19 U.S.C. 1309; §§ 191.151(a)(1), 191.153, 191.157, 191.159 also issued under 19 U.S.C. 1557; §§ 191.182–191.186 also issued under 19 U.S.C. 81c; §§ 191.191–191.195 also issued under 19 U.S.C. 1593a.

SOURCE: T.D. 98–16, 63 FR 11006, Mar. 5, 1998, unless otherwise noted.

§ 191.0 Scope.

This part sets forth general provisions applicable to all drawback claims and specialized provisions applicable to specific types of drawback claims. Additional drawback provisions relating to the North American Free Trade Agreement (NAFTA) are contained in subpart E of part 181 of this chapter.

[T.D. 98–16, 63 FR 11006, Mar. 5, 1998, as amended by CBP Dec. 05–07, 70 FR 10884, Mar. 7, 2005; CBP Dec. 06–39, 71 FR 76134, Dec. 20, 2006]

§ 191.0a Claims filed under NAFTA.

Claims for drawback filed under the provisions of part 181 of this chapter shall be filed separately from claims filed under the provisions of this part.

Subpart A—General Provisions

§ 191.1 Authority of the Commissioner of Customs.

Pursuant to Treasury Department Order No. 165, Revised (T.D. 53654, 19 FR 7241), as amended, the Commissioner of Customs, with the approval of the Secretary of the Treasury, shall prescribe rules and regulations regarding drawback.

§ 191.2 Definitions.

For the purposes of this part:

(a) *Abstract*. *Abstract* means the summary of the actual production records of the manufacturer.

(b) *Act*. *Act*, unless indicated otherwise, means the Tariff Act of 1930, as amended.